

Utah State Tax Commission
**Application For Loss or
Destruction of Fuel Refund**

LD-RF

TC -125
Rev. 1/01

Telephone: (801) 297-2200 for assistance
(1-800-662-4335 outside Salt Lake City but inside Utah)

• Name	• Federal identification or Social Security no.
Street address	• Date of incident (mmddyy)
City, State, ZIP code	

Time of incident | Location of incident

Name of investigating officer and agencies at the scene

Information on any insurance coverage related to the incident (insurance company name, policy number, agent, telephone no., etc.)

Give brief explanation of the cause of the incident

	Gallons	Tax paid
1. TOTAL eligible gallons (8,000 or more) of motor fuel lost or destroyed due to fire, flood, crime, or accident		
2. TOTAL eligible gallons (8,000 or more) of aviation fuel lost or destroyed due to fire, flood, crime, or accident		
3. TOTAL eligible gallons (7,000 or more) of undyed diesel fuel lost or destroyed due to fire, flood, crime, or accident		
4. TOTAL of all eligible gallons of fuels lost or destroyed due to fire, flood, crime, or accident (add lines 1, 2, and 3)		
5. Total tax paid on gallons (not reimbursed or covered by insurance) This is your TOTAL REFUND		\$

I certify that I meet all the conditions to qualify for this refund. I have examined this refund application, including any accompanying schedules, and certify that to the best of my knowledge it is true, correct and complete.

Signed X	Date signed	Title	Telephone
-------------	-------------	-------	-----------

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 (TDD (801) 297-3819). Please allow three working days for a response.

General Information

1. Utah Code Sections 59-13-202.5 and 59-13-322 allow retailers, wholesalers, or licensed distributors to claim a refund or credit of tax paid on motor, aviation, and undyed diesel fuels that are lost or destroyed, without fault, in a single incident due to fire, flood, storm, accident, or the commitment of a crime. For motor and aviation fuel, the total loss per incident shall be 8,000 or more gallons. For undyed diesel fuel, the total loss per incident shall be 7,000 or more gallons.
2. Loss of fuel due to leakage, or mixing of fuels such as dyed with undyed diesel or gasoline does not qualify for a refund or credit.
3. You must include in your insurance claim, the total cost of the fuel product, including the fuel tax. A refund will not be allowed for any fuel taxes that are eligible for indemnification under an insurance policy.
4. You must attach copies of all pertinent invoices, inventory reports, and applicable sections of your insurance policy and any applicable correspondence from your insurance company to this refund request.
5. You must file your claim for refund or credit with the Tax Commission within 90 days of the incident.

Mailing address:

Utah State Tax Commission
210 N 1950 W
Salt Lake City, Utah 84134